

first day of October the said reports shall be delivered to the superintendent of public printing, and he shall cause the same to be printed.

76. That subsection twelve of section one hundred and eighty-three, and sections twelve hundred and twelve, twelve hundred and thirty-six, twelve hundred and thirty-nine, twelve hundred and fifty-four, twelve hundred and ninety-eight, twelve hundred and ninety-nine, thirteen hundred, as amended by an act of the general assembly, approved March fourth, nineteen hundred; thirteen hundred and one, thirteen hundred and two, thirteen hundred and three, thirteen hundred and six, thirteen hundred and seven, thirteen hundred and eight, thirteen hundred and ten, thirteen hundred and eleven, as amended by an act of the general assembly, approved March fourth, nineteen hundred; thirteen hundred and twelve, thirteen hundred and thirteen, thirteen hundred and fourteen, thirteen hundred and fifteen, thirteen hundred and sixteen, thirteen hundred and seventeen, thirteen hundred and eighteen, thirteen hundred and nineteen, thirteen hundred and twenty, thirteen hundred and twenty-one, thirteen hundred and twenty-two, thirteen hundred and twenty-three, thirteen hundred and twenty-four, thirteen hundred and twenty-five, thirteen hundred and twenty-six, thirteen hundred and twenty-seven, thirteen hundred and twenty-eight, thirteen hundred and twenty-nine, thirteen hundred and thirty, thirteen hundred and thirty-one, thirteen hundred and thirty-two, thirteen hundred and thirty-three, and thirteen hundred and thirty-seven of the Code of eighteen hundred and eighty-seven, and sections eleven, twelve, and thirteen of the act of the general assembly of Virginia, approved March third, eighteen hundred and ninety-two, entitled an act to further regulate and control common carriers doing business in this State, and further defining the duties of the railroad commissioner in relation thereto, be, and the same are hereby, repealed.

77. This act shall be in force from its passage.

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CHAP. 148.—An ACT to raise revenue for support of the government and public free schools, and to pay the interest on the public debt, and to provide a special tax for pensions as authorized by section 189 of the Constitution.

Approved April 16, 1903.

1. Be it enacted by the general assembly of Virginia, That the taxes on persons, property, and incomes for the year commencing the first day of February, nineteen hundred and three, and each year thereafter, and on licenses to transact business, shall be as follows:

#### TAXES ON LANDS AND LOTS, GROUND RENTS, AND RENT CHARGE.

2. On tracts of lands and lots, and the improvements thereon, not exempt from taxation, ground rents and rent charge, there shall be a tax of twenty cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of

the State, and a further special tax of five cents on every hundred dollars of the assessed value thereof, which shall be applied to the payment of pensions.

#### CLASSIFICATION OF PERSONS AND PERSONAL PROPERTY.

3. The taxable subjects shall be classified by schedules as follows, to-wit:

##### SCHEDULE A.

4. The classification under schedule A shall be as follows, to-wit:

First. The number of white male inhabitants who have attained the age of twenty-one years, except those pensioned by this State for military services.

Second. The number of colored male inhabitants who have attained the age of twenty-one years, except those pensioned by this State for military services.

##### TAX ON PERSONS.

5. Upon every male person, classified in schedule A, there shall be a tax of one dollar and fifty cents, of which one dollar shall be for aid of the public free schools and fifty cents shall be returned and paid into the treasury of the county or city in which it shall have been collected.

##### SCHEDULE B.

6. The classification under schedule B shall be as follows:

##### TANGIBLE PERSONAL PROPERTY.

First. The aggregate number of horses, mules, asses, and jennets, and the value thereof.

Second. The number of cattle, and the value thereof.

Third. The number of sheep and goats, and the value thereof.

Fourth. The number of hogs, and the value thereof.

Fifth. The aggregate number and value of all family carriages, stage-coaches, carts, wagons, carry-logs, spring-wagons, carryalls, gigs, buggies, sleighs, automobiles, bicycles, and vehicles of like kind, to either of those enumerated.

Sixth. The aggregate value of all books and pictures, except so far as the same are exempt by law.

Seventh. The aggregate value of all tools of mechanics.

Eighth. The aggregate value of all farming implements.

Ninth. The aggregate value of all felled timber, railroad ties, telegraph, telephone, or electric light poles, piles, mine props, cord wood, hoop-poles, staves, and bark which has been felled for sale by other than the owner of the land upon which it has been felled within twelve months preceding the first day of February of each year.

Tenth. The number of watches and clocks, and the value thereof.

Eleventh. The number of sewing machines, and the value thereof.

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Twelfth. The aggregate number and value of piano-fortes, melodeons, harps, organs, and musical instruments of all kinds.

Thirteenth. The aggregate value of all household and kitchen furniture.

Fourteenth. The aggregate value of gold and silver plate, plated ware, diamonds, cameos, or other precious stones or precious metals used as ornaments or jewelry, not including such subjects as are embraced in any other number of this schedule.

Fifteenth. The aggregate value of grain, tobacco, and other agricultural productions in the hands or possession, legal or constructive, of a purchaser.

Sixteenth. The number of boats or water crafts under five tons burthen, used for business or pleasure, and the aggregate value thereof.

Seventeenth. The number of all ships, tug-boats, barges, boats, or other water crafts of five tons burthen and over, and all other floating property not required to be assessed by the State Corporation Commission, used for business or pleasure, and the aggregate value thereof, with their tackle, rigging, and furniture, and all else that pertains to them, or of any share or interest therein, though the said ships, or other water craft, or any of them, may not be, at the time when the assessments are made, in the waters of Virginia.

Eighteenth. The aggregate value of all shot-guns, rifles, muskets, and other fire-arms, bowie knives, dirks, and all weapons of a similar kind: provided, that all fire-arms issued by the State to members of volunteer companies, or for purposes of police, shall not be listed for taxation.

Nineteenth. The value of seines, pound-nets, fykes, weirs, or other devices for catching fish.

Twentieth. The value of all toll bridges, turnpikes, and ferries, except steam ferries owned or operated by a chartered company.

Twenty-first. The aggregate value of all other tangible personal property not specifically enumerated in this or other schedules, and not exempt from taxation: provided, that grain, tobacco, and other agricultural productions in the hands of a producer of the same are hereby declared exempt from taxation as property under this schedule.

## TAXES ON TANGIBLE PERSONAL PROPERTY.

7. On all personal property mentioned in this schedule there shall be a tax of twenty cents on every hundred dollars of the assessed value thereof, the proceeds of which shall be applied to the support of the government, and a further tax of ten cents on every hundred dollars of the assessed value thereof, which shall be applied to the support of the public free schools of this State, and a further special tax of five cents on every hundred dollars of the assessed value thereof, which shall be applied to the payment of pensions.